2015-16 School Report Card
Calculating the School-Level Spending Per Student

Overview

Beginning with the 2014-15 school year, the Kentucky Department of Education provides the district-level and state-level spending values for the School Report Card based on the unaudited annual finance receipts and expenditures available in August. This data is divided by the unadjusted Average Daily Attendance (ADA). Audited data replaces the unaudited data in March of each year.

Districts are required to calculate and enter per pupil expenditures (PPE) by school level. Beginning with the 2014-15 school year, the current expenditures for the district and state values _do not include_ the property object codes. Current expenditures are now identified as follows: Funds 1, 2x, 3x, 400 and 51; Functions 1000-3999 except 32xx, 33xx and 34xx; Objects 01xx-0998 except 07xx.

The school calculation is current expenditures divided by the school's end-of-year Average Daily Attendance. Munis reports can be generated to assist with the calculation.

Generate YTD Budget Report to Identify School Level Expenditures
Financials _>General Ledger Menu_ _>Inquiries and Reports_ _>YTD Budget Report_

1. Select Seg-Find from the YTD Budget Report Screen
2. Enter the criteria as shown below:
   Fund: **1|2|21|22|310|320|360|400|51** (There are pipe signs between funds.)
   Function: **<4000**
   Account Type: Expense
   Leave Account Status field blank

3. Select ✅ or press Enter key.

4. Select **Yes, Continue** to the following prompt:

5. Select Report Options and enter the criteria as shown below:
   Sequence 1:   02-Unit   Totals: Y   Page Break: Y
   Sequence 2: 03-Function   Totals: Y   Page Break: N
   Click the **Totals only** box so that only totals are included in report.
   Change the Year/Period to **2015/13**

Click on the Additional Options tab and select **Fiscal year view** in the Multiyear view field.

6. Select ✅ or press the Enter key.
7. Exit by closing the screen.
8. Select an output method for the report.

Generate YTD Budget Report to Identify Excluded Object Codes (07xx)

1. Select Seg-Find from the YTD Budget Report Screen.
2. Enter the criteria as shown below:

   Fund: **1|2|21|22|310|320|360|400|51** (There are pipe signs between funds.)

   Function: **<4000**

   Object: **07***

   Leave Account Status field blank

3. Select Report Options and enter the criteria as shown below:
   Sequence 1:   02-Unit   Totals: Y   Page Break: Y
   Sequence 2: 03-Function   Totals: Y   Page Break: N
   Click the **Totals only** box so that only totals are included in report.
   Change the Year/Period to **2015/13**

Click on the Additional Options tab and select **Fiscal year view** in the Multiyear view field.

4. Select ✅ or press the Enter key.
5. Exit by closing the screen.
6. Select an output method for the report.

Per Pupil Expenditures Calculations

The reports that were generated in the previous steps will be used to calculate the per pupil expenditure for each school. Beginning with the 2014-15 school year, certain functions and object codes have to be excluded from the calculations. In addition to excluding certain functions and objects, all district wide location expenditures must be pro-rated and _included in the calculation_. (i.e., 000, 001, 901, etc.)

A. Perform the calculation below to pro-rate the amount of District Wide Expenditures for each school:

Total District Wide Expenditures from 1st Report
- Function Codes 32xx, 33xx, 34xx from 1st Report
- Total 07* Object Codes from 2nd Report (Don't subtract the number in the 32xx, 33xx or 34xx functions as those amounts were already subtracted in the step above.)
= Total District Wide Current Expenditures / Total District ADA * School ADA
= Pro-Rated District Wide Amount for School

B. After the amounts above have been calculated for District Wide Current Expenditures, perform the following calculation:

Total for Location from 1st Report

June 16, 2015

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– Function Codes 32xx, 33xx, 34xx from 1st Report
– Total from 2nd Report (Don't subtract the amounts in the 32xx, 33xx or 34xx functions as those amounts were already subtracted in the step above.)
= Total Current Expenditures / ADA = PPE

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C. Add together the per pupil expenditures calculated in A & B to get the total PPE for each location. This is the amount that will be entered on the School Report Card.

Notes:

1. All district wide locations *must be pro-prated and included* in the PPE calculation. Remember to subtract the functions and objects that are excluded prior to pro-rating the expenditures. Follow the instructions outlined above.

2. Schools should use the Average Daily Attendance (ADA) amount that includes all adjustments and 100% of Kindergarten attendance as listed on the School Report Card Learning Environment – Student tab.

3. For FRYSCs that are not assigned the school unit number, the FRYSC expenditures can be included in the school report card by adding the expenditures for the FRYSC unit to the expenditures for the school unit. If one FRYSC serves multiple schools, perform a calculation to pro-rate the per pupil expenditure and add the pro-rated amount to each location that is served.

4. Please check the results of your calculation with your prior year's results to determine if an increase/decrease appears reasonable.

For additional information on the spending calculation, contact Chay Ritter by phone 502-564-3846 x-4453 or email chay.ritter@education.ky.gov.